

**County of Placer, California**

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2002**

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>Revenues</b>				
Taxes	\$ 71,253,500	71,253,500	\$ 76,562,833	\$ 5,309,333
Licenses and permits	5,169,441	5,169,441	5,275,062	105,621
Fines, forfeitures and penalties	6,472,717	7,062,269	9,346,206	2,283,937
Use of money and property	2,634,500	2,580,500	4,668,570	2,088,070
Intergovernmental	93,745,397	106,086,964	107,895,359	1,808,395
Charges for services	13,058,768	13,063,069	13,053,958	(9,111)
Tobacco settlement	2,439,280	3,001,591	3,001,591	-
Contributions and donations	916,601	926,652	460,208	(466,444)
Miscellaneous	1,551,656	1,415,205	1,190,512	(224,693)
Total revenues	<u>197,241,860</u>	<u>210,559,191</u>	<u>221,454,299</u>	<u>10,895,108</u>
<b>Expenditures</b>				
Current:				
General government	57,090,686	58,050,202	39,979,856	18,070,346
Public protection	56,366,612	58,363,569	53,568,360	4,795,209
Public assistance	38,603,252	41,644,073	62,039,256	(20,395,183)
Health and sanitation	46,056,868	55,468,796	26,970,489	28,498,307
Public ways and facilities	-	-	5,309,246	(5,309,246)
Recreation and cultural services	3,153,891	2,989,104	329,940	2,659,164
Education	188,500	198,709	474,573	(275,864)
Debt service:				
Principal	16,000	16,000	15,402	598
Interest	6,250	6,250	77,880	(71,630)
Capital outlay	<u>18,628,128</u>	<u>19,853,208</u>	<u>2,073,327</u>	<u>17,779,881</u>
Total expenditures	<u>220,110,187</u>	<u>236,589,911</u>	<u>190,838,329</u>	<u>45,751,582</u>
Excess (deficiency) of revenues over expenditures	<u>(22,868,327)</u>	<u>(26,030,720)</u>	<u>30,615,970</u>	<u>56,646,690</u>
<b>Other Financing Sources (Uses)</b>				
Capital lease financing	80,000	80,000	1,592,634	1,512,634
Transfers in	1,173,005	1,318,879	1,626,291	307,412
Transfers out	<u>(2,415,349)</u>	<u>(3,159,767)</u>	<u>(13,514,548)</u>	<u>(10,354,781)</u>
Total other financing sources (uses)	<u>(1,162,344)</u>	<u>(1,760,888)</u>	<u>(10,295,623)</u>	<u>(8,534,735)</u>
Net change in fund balance	<u>(24,030,671)</u>	<u>(27,791,608)</u>	<u>20,320,347</u>	<u>48,111,955</u>
Fund balance, beginning of year, as restated	<u>77,778,898</u>	<u>77,778,898</u>	<u>77,778,898</u>	<u>-</u>
Fund balance, end of year	<u>\$ 53,748,227</u>	<u>\$ 49,987,290</u>	<u>\$ 98,099,245</u>	<u>\$ 48,111,955</u>

The note to the required supplementary information is an integral part of this statement.